

Please place this label
in the address area
of your return. ►

Do not use this
label if it is incorrect.

MISSOURI

2003 Form MO-1040C

**Residents and
Nonresidents With
Other State
Income and Active
Duty Military
Short Form**

**File
Electronically!**

**Last year, more than 1 million
Missouri income tax returns
were filed electronically.
See page 2 for details.**



Visit our web site at **www.dor.mo.gov/tax**

B-1040C

ELECTRONIC FILING OPTIONS



Federal/State E-file: Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal/state filing of individual income tax returns. There are two ways that you may e-file your federal and state income tax returns:

- 1) You can electronically file your federal and state returns online from web sites provided by approved software providers. Many providers offer free filing if you meet certain conditions. A list of approved links can be found at **www.dor.mo.gov/tax**.
- 2) You can have a tax preparer (if approved by the IRS) electronically file your federal and state returns for you, usually for a fee. A list of approved tax preparers can be found at **www.dor.mo.gov/tax**.

Benefits of Electronic Filing

- **Convenience:** You can electronically file 24 hours a day, 7 days a week.
- **Security:** Your tax return information is encrypted and transmitted over secure lines to ensure confidentiality.
- **Accuracy:** Electronic filed returns have up to 13 percent fewer errors than paper returns.
- **Direct Deposit:** You can have your refund direct deposited into your bank account.
- **Proof of Filing:** An acknowledgment is issued when your return is received and accepted.

Visit our web site at **www.dor.mo.gov/tax**

In addition to electronic filing information found on our web site, you can:

- E-mail us
- Get the status of your refund or balance due
- Pay your taxes online
- Get answers to frequently asked questions
- Use our Fill-in Forms that Calculate
- Download Missouri and Federal tax forms

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What's New on Form MO-1040C?

- All filing statuses can now file this form.
- Form MO-CR was revised to add columns for yourself and your spouse.

Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2003 Missouri individual income tax return if you:

- Were a Missouri resident, nonresident, part-year resident with income from another state, or have military income;
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications.

You **CANNOT USE** this tax book if you:

- Are filing an amended return;
- Have a net operating loss;
- Have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri Savings for Tuition Program (MO\$T);
 - c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T);
 - d. Interest from federal exempt obligations;
 - e. Interest from state and local obligations;
 - f. Capital gain exclusion; and/or
 - g. Bonus depreciation adjustments.
- Claim:
 - a. Pension exemption;
 - b. Miscellaneous tax credits (Form MO-TC);
 - c. Property tax credit (Form MO-PTS);
 - d. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;

- e. A deduction for other federal tax (from Federal Form 1040, Lines 42, 44, and 57 and any recapture taxes included on Line 60); and/or
 - f. A deduction for dependents age 65 or older.
- Owe a penalty for underpayment of estimated tax;
 - Owe tax on a lump sum distribution included on your Federal Form 1040, Line 41; and/or
 - Owe recapture tax on low income housing credit.

Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit www.dor.mo.gov/tax to select the easiest form for you.

To Obtain Forms:

- Access www.dor.mo.gov/tax
- Call (800) 877-6881.
- Visit Department of Revenue Tax Assistance Centers (page 24), Motor Vehicle Branch and License Offices;
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the form(s) you need.
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022.
- TDD: (800) 735-2966 or fax (573) 526-1881.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- your Missouri adjusted gross income is less than the amount of your standard deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

If you are a nonresident alien, access www.dor.mo.gov/tax for information.

For more information and examples (for residents, nonresidents, military personnel, and residents with other state income), visit www.dor.mo.gov/tax.

Resident

A resident is an individual who either 1) maintained a domicile in Missouri; or 2)

did not maintain a domicile in Missouri, but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri.

Exception: An individual domiciled in Missouri, who did not maintain permanent living quarters in Missouri, and maintained permanent living quarters elsewhere, and spent 30 days or less of the taxable year in Missouri is not a resident.

Domicile: The place an individual intends to be his/her permanent home; a place that he/she intends to return to whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her permanent home there. An individual can have only one domicile at a time.

Nonresident

A nonresident is an individual who does not meet the definition of resident. If required to file, nonresidents with income from another state must use Form MO-NRI to determine income percentages. (*NONRESIDENT ALIENS must use the same filing status as used on the federal return and must itemize deductions.*)

Part-Year Resident

A part-year resident is treated as a nonresident. However, a part-year resident may determine tax as a resident for the entire year using Form MO-CR. A part-year resident may use Form MO-CR to take a credit for taxes paid to another state or Form MO-NRI to determine income percentages.

Military Personnel

The Soldiers and Sailors Civil Relief Act prevents military personnel from being taxed on military income by any state other than their home of record state.

Missouri Home of Record

If you entered the armed forces in Missouri, your home of record is presumed to be Missouri, and you are presumed to be domiciled in Missouri.

Missouri Home of Record—Stationed Outside Missouri

If you: a) maintained no permanent living quarters in Missouri during the year; b) maintained permanent living quarters elsewhere; and c) did not spend more than 30 days of the year in Missouri; you are considered a *nonresident* for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. *Complete Form MO-NRI and attach to Form MO-1040C.*

If your spouse remains in Missouri while you are stationed outside Missouri, your

total income, including military pay, is taxable to Missouri.

Missouri Home of Record—Stationed in Missouri

If your home of record is Missouri and you are stationed in Missouri due to military orders, your total income, including military pay, is taxable to Missouri.

Missouri Home of Record—Entering or Leaving the Military

If you are entering or leaving the military, Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri.

Non-Missouri Home of Record—Stationed in Missouri

The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. Complete Form MO-NRI only (a Missouri return is not required). However, income of \$600 or more earned by you or your spouse in Missouri, other than military pay, is taxable to Missouri. If this applies, complete Form MO-NRI and attach to Form MO-1040C.

When To File

The 2003 returns are due April 15, 2004.

Extension of Time to File

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund. If you need additional time to file your Missouri income tax return, and do not expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2004.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension, (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay.

Late Filing and Payment

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on

the Department of Revenue's web site at www.dor.mo.gov/tax.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax), is added for each month the return is not filed. The additions to tax cannot exceed 25 percent.

Note: If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a Payment Plan by completing Form 4338, Individual Income Tax Payment Request. See page 3 for information on how to obtain Form 4338.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue

P.O. Box 500

Jefferson City, MO 65106-0500.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue

P.O. Box 329

Jefferson City, MO 65107-0329.

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example:

Round \$32.49 down to \$32.00

Round \$32.50 up to \$33.00

Amended Return

You must use Form MO-1040 (long form) for the year being amended. See information on page 3 on how to obtain Form MO-1040 and instructions.

Fill-in Forms that Calculate

Access www.dor.mo.gov/tax to enter your tax information, and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

Missouri Return Inquiry

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting the department's web site at **www.dor.mo.gov/tax**. The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return, included in this book, for more information. **The due date for Form 4340 is April 15, 2004.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, access **www.dor.mo.gov/tax** or call (800) 877-6881.

Frequently Asked Questions

Can I file my return now but pay later? Yes, we encourage you to file your return as quickly as possible. You may pay at any time as long as the payment is postmarked no later than April 15, 2004. See Page 7, Line 26 for payment options.

How do I determine my federal tax deduction? The tax on your federal return is your federal tax amount less certain credits. This amount is limited to \$5,000 for a single filer and \$10,000 for a combined filer. See the information and chart on Page 6, Line 7 to assist you in determining the tax from your federal return.

How do I calculate my Missouri tax? If your taxable income is less than \$9,000, you can use the tax table on the

back of Form MO-1040C, to determine your tax. If your taxable income is greater than \$9,000, use the worksheet below the tax table to calculate the tax.

Do I report only my Missouri source income on Form MO-1040C? No, your total federal adjusted gross income is reported on Form MO-1040C, Line 1. Lines 1 through 14 of the return are computed as if you are a full-year resident. Tax (Line 14) is computed on all of your income and is then reduced by a resident credit (Line 15), or by a Missouri income percentage (Line 16). The result is a prorated Missouri tax liability (Line 17) based only on the income earned in Missouri.

Why do I have to split my income on the Missouri return if I am married and filing a combined return? Missouri law established a "combined" return for spouses filing together, rather than a "joint" return used by the Internal Revenue Service. A combined return requires taxpayers to split their federal adjusted gross income between spouses when beginning the Missouri return. Splitting your income may require more calculating, but it usually reduces the rate at which your taxes are computed. Access **www.dor.mo.gov/tax/** for more information and examples.

Can I claim myself or my spouse as a dependent? No, you cannot include yourself or your spouse as dependents. You can only include dependents claimed on your federal return (Form 1040A or 1040, Line 6c).

FORM MO-1040C

Information to Complete Form MO-1040C

Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040C and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

Enter your county of residence (enter "NONR" if nonresident) and the number of the public school district in which you reside (enter "347" if nonresident). See school district listing on pages 21 and 22.

If the taxpayer or spouse died in 2003, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **age 65 or older** or **blind** and qualified for these deductions on your 2003 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. **Debts owed to the IRS are excluded from the non-obligated spouse apportionment.**

Line 1 — Federal Adjusted Gross Income

You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

If your filing status is "married filing combined" and both spouses are reporting income, use the worksheet on page 8 to split your income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. Splitting the income usually reduces the rate at which your combined incomes are taxed. For all other filing statuses, use the chart below.

FEDERAL FORM	LINE
Federal Form 1040	Line 34
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	Line 1

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10).

Line 5 — Income Percentages

To determine your income percentage for Line 5, complete the following:

Yourself	
Line 3Y _____ divided by	
Line 4 _____ = _____	
Spouse	
Line 3S _____ divided by	
Line 4 _____ = _____	

The total entered on Line 5 must equal 100 percent — round to the nearest whole number.

Line 6 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with one exception:

Box B must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.

Only one box may be checked on Line 6, Boxes A through G.

Enter on Line 6 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040C. **Note: If you checked Box B, enter "0".**

Line 7 — Tax on Federal Return

Use the chart in the next column to locate the tax reported on your federal return. This amount is limited based upon your filing status and cannot exceed \$5,000 for a single filer or \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you received an advance child tax credit payment from the Internal Revenue Service in 2003, you must subtract

that payment from the tax on your federal return. If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040A	Line 36 minus Line 41 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)
1040	Line 54 minus Lines 42 and 63 minus the advance child tax credit payment (Child Tax Credit Worksheet, Line 2)

Line 8 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Determine your standard deduction from the chart below.

Single	\$4,750
Married Filing a Combined Return or Qualifying Widow(er)	\$9,500
Head of Household	\$7,000
Married Filing Separate	\$4,750

If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. To figure your itemized deductions, complete the Itemized Deductions Section on the back of the Form MO-1040C. **Attach a copy of your federal return and Federal Schedule A.**

Line 9 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. Only include dependents claimed on Federal Forms 1040A or 1040, Line 6c.

Line 10 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance policy, you may be eligible for a deduction on your Missouri income tax return. A qualified long-term care insurance policy must provide at least 12 months of coverage for individuals with chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, who are unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy and the policy is for at least 12 months coverage.

A. Enter the amount paid for qualified long-term care insurance. A) \$ _____

If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.

B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____

C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____

D. Enter the amount of qualified long-term care included in Line C. D) \$ _____

E. Subtract Line D from Line C. E) \$ _____

F. Subtract Line E from Line B. **If amount is less than zero, enter "0".** F) \$ _____

G. Subtract Line F from Line A. G) \$ _____

H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040C, Line 10. H) \$ _____

Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).

Line 14 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040C, to figure your tax. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

A separate tax must be computed for you and your spouse.

Lines 15 and 16 — Resident Credit or Missouri Income Percentage

You can take a resident credit **or** figure a Missouri income percentage, **but not both**. One spouse may take the Missouri income percentage and the other the resident credit.

Visit www.dor.mo.gov/tax for more information and examples.

Line 15—Missouri Resident(s): You should take the resident credit (Form MO-CR) if you are a full-year Missouri resident and had paid tax to other state(s) or political subdivision(s).

Line 16—Nonresident(s): You should determine your Missouri income percentage (Form MO-NRI) if you are a nonresident and had income from other state(s).

Line 15 or 16—Part-year Resident(s): You can take either the resident credit or the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage.

Attach a copy of your other state's return if using Form MO-CR. Attach a copy of your federal return if using Form MO-NRI.

Line 19 — Missouri Withholding

Include only Missouri withholding on Line 19. **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding.** See Diagram 1 on page 23. **Attach a copy of all Forms W-2(s) and 1099(s).**

Line 20 — Estimated Tax Payments

Include any estimated tax payments made on your 2003 return and any overpayment applied from your 2002 Missouri return.

Line 23 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 24 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional

payments to any or all of the trust funds. The amount contributed must be \$2.00 (\$4.00 if a combined filer) or more for each trust fund.

Line 25 — Refund

Refunds are issued faster on returns that are filed early.

Line 26 — Amount Due

Payments must be postmarked by April 15, 2004, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. There will be a \$1 handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



Amount of Tax Paid	Convenience Fee
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

Both spouses must sign the Form MO-1040C. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue, or delegate to release information regarding your tax account to your preparer, or any member of the preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- **Forms W-2(s) and 1099(s)**
- **Copy of federal return (pages 1 and 2) and Federal Schedule A**
—if you itemized your deductions on Line 8, Missouri Itemized Deductions
—if you have an entry on Line 10, Long-term Care Insurance Deduction
- **Copy of federal return (pages 1 and 2) if using Form MO-NRI**
- **Other state's return—if using Form MO-CR**

Mail Form MO-1040C, Attachments, and Payment (if necessary) to:

Refund or no amount due —

Department of Revenue, P.O. Box 500
Jefferson City, MO 65106-0500

Balance due —

Department of Revenue, P.O. Box 329
Jefferson City, MO 65107-0329

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 8.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

Line 1 — Federal Itemized Deductions

Include on Line 1 your total federal itemized deductions from Federal Form 1040, Line 37, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Lines 2 and 3 — Social Security Tax (FICA)

Your social security tax is the amount in the social security tax withheld box on Form W-2(s). This amount cannot exceed \$5,394. Your Medicare is the amount in the Medicare tax withheld box on Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

Lines 4 and 5 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2003. The amount cannot exceed \$8,555. (Tier I maximum of \$5,394 and Tier II maximum of \$3,161.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as

shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 64, or, if only one employer, the amount refunded by the employer.

Line 6 — Self-employment Tax

Include as self-employment tax the amount from Federal Form 1040, Line 28.

Line 8 — State and Local Income Taxes

The amount you paid in state income taxes is included in your federal itemized deductions and must be subtracted to determine Missouri itemized deductions. Include on Line 8 the amount from Federal Form 1040, Schedule A, Line 5.

If your federal adjusted gross income from Federal Form 1040, Line 34 is greater than \$139,500, (\$69,750 if married filing separate) complete the Worksheet — State and Local Income

Taxes to determine the correct amount to subtract. If you don't complete the worksheet on page 23, your Missouri itemized deductions will be lower than they should be and you will pay too much tax.

Line 9 — Earnings Taxes

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 1, Page 23, Box 19.

Line 11 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 8), you should take the standard deduction on the front of Form MO-1040C, Line 8, unless you were required to itemize your federal deductions.

SPLITTING YOUR INCOME

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2002 Missouri tax withheld, less each spouse's 2002 tax liability. The result should be each spouse's portion of the 2002

refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040C, Line 1.

Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number			Federal Form 1040A Line Number			Federal Form 1040 Line Number			Y — Yourself		S — Spouse	
1. Wages, salaries, tips, etc.	1	7	7							00	1		00
2. Taxable interest income	2	8a	8a							00	2		00
3. Dividend income	none	9a	9a							00	3		00
4. State and local income tax refunds	none	none	10							00	4		00
5. Alimony received	none	none	11							00	5		00
6. Business income or (loss)	none	none	12							00	6		00
7. Capital gain or (loss)	none	10a	13a							00	7		00
8. Other gains or (losses)	none	none	14							00	8		00
9. Taxable IRA distributions	none	11b	15b							00	9		00
10. Taxable pensions and annuities	none	12b	16b							00	10		00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17							00	11		00
12. Farm income or (loss)	none	none	18							00	12		00
13. Unemployment compensation	3	13	19							00	13		00
14. Taxable social security benefits	none	14b	20b							00	14		00
15. Other income	none	none	21							00	15		00
16. Total (add Lines 1 through 15)	4	15	22							00	16		00
17. Less: federal adjustments to income	none	20	33							00	17		00
18. Federal adjusted gross income (Line 16 less Line 17). Enter amounts here and on Line 1 of Form MO-1040C	4	21	34							00	18		00

Enter on Form MO-1040C, Line 1.



MISSOURI INDIVIDUAL INCOME TAX RETURN — RESIDENTS/NONRESIDENTS
WITH OTHER STATE INCOME AND ACTIVE DUTY MILITARY — SHORT FORM

2003 FORM
MO-1040C

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)			
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SPOUSE'S SOCIAL SECURITY NUMBER		00			
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG 21-22)				
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE							
PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.				AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE			
						NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE					
INCOME	1. Federal adjusted gross income from your 2003 federal return (See worksheet on page 8.)					1		00	00		
	2. Any state income tax refund included in your 2003 federal income					2		00	00		
	3. Subtract Line 2 from Line 1. This is your Missouri Adjusted Gross Income.					3		00	00		
	4. Total Missouri Adjusted Gross Income — Add both numbers on Line 3.					4		00			
	5. Income percentages: Divide Line 3 by Line 4 for both you and your spouse. (Both must equal 100%.)					5		%	%		
DEDUCTIONS	6. Mark your filing status box below. Enter the appropriate exemption amount (from box checked) on Line 6. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) w/dep. child — \$3,500					6		00			
	7. Tax from federal return. (Do not enter amount from Form W-2(s)—NOT federal tax withheld.)					7		+	00		
	8. Missouri standard deduction or itemized deductions. Single — \$4,750; Head of Household — \$7,000; Married Filing Separate — \$4,750; Married Filing a Combined Return or Qualifying Widow(er) — \$9,500; If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.					8		+	00		
	9. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c. (Do not include yourself or your spouse.)					9		+	00		
	10. Long-term care insurance deduction					10		+	00		
	11. Total Deductions — Add Lines 6 through 10.					11		=	00		
TAXES	12. Taxable Income — Subtract Line 11 from Line 4.					12			00		
	13. Multiply Line 12 by the percentages on Line 5 for you and your spouse.					13		00	00		
	14. Use table on back to figure tax on amounts from Line 13 for you and your spouse					14		00	00		
	15. Resident credit (Attach Form MO-CR and other state's returns.) OR					15		00	00		
	16. Missouri income percentage (Attach Form MO-NRI and federal return.)					16		%	%		
	17. Balance (Resident — Subtract Line 15 from Line 14) OR (Missouri Income Percentage — Multiply Line 14 by Line 16.)					17		00	00		
	18. Total Taxes. Add your tax and your spouse's tax from Line 17.					18			00		
PAYMENTS/REFUND	19. Missouri tax withheld for you and your spouse from your Form W-2(s) and Form 1099(s)					19			00		
	20. Any Missouri estimated tax payments you made for 2003					20			00		
	21. Total Payments — Add Lines 19 and 20.					21			00		
	22. If Line 21 (Total Payments) is more than Line 18 (Total Taxes), enter the difference (amount of overpayment) here. (If Line 21 is less than Line 18, skip to Line 26.)					22			00		
	23. Amount from Line 22 that you want applied to next year's taxes.					23			00		
MAIL TO	24. Enter the amount of your donation in the trust fund boxes to the right.					24		00	00		
	25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. REFUND					25			00		
	26. If Line 21 is less than Line 18, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. AMOUNT YOU OWE The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.					26			00		
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.					DOR ONLY		S	E	P	F
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. YES NO					PAID PREPARER'S PHONE ()					
	SIGNATURE		DATE		PAID PREPARER'S SIGNATURE		FEIN, SSN, OR PTIN				
	SPOUSE'S SIGNATURE		DAYTIME TELEPHONE ()		PAID PREPARER'S ADDRESS AND ZIP CODE		DATE				

MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 37	1		00
2. 2003 (FICA) — yourself — Social security \$ + Medicare \$	2		00
3. 2003 (FICA) — spouse — Social security \$ + Medicare \$	3		00
4. 2003 Railroad retirement tax — yourself (Tier I and Tier II) \$ + Medicare \$	4		00
5. 2003 Railroad retirement tax — spouse (Tier I and Tier II) \$ + Medicare \$	5		00
6. 2003 Self-employment tax — Amount from Federal Form 1040, Line 28	6		00
7. TOTAL — Add Lines 1 through 6.	7		00
8. State and local income taxes — See instructions on page 8.	8		00
9. Earnings taxes included in Line 8 — See instructions on page 8.	9		00
10. Net state income taxes. Subtract Line 9 from Line 8, or enter Line 8 from the worksheet on page 23.	10		00
11. MISSOURI ITEMIZED DEDUCTIONS. Subtract Line 10 from Line 7. Enter here and on front of form, Line 8.	11		00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.

2003 TAX TABLE

If Missouri taxable income from Form MO-1040C, Line 13, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax/personal/taxcalculator/

If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$ 109	6,000	6,100	\$ 167	7,500	7,600	\$ 238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX OVER \$9,000

	Yourself	Spouse	Example
Missouri taxable income (Line 13)	\$	\$	\$ 12,000
Subtract \$9,000	— \$ 9,000	— \$ 9,000	— \$ 9,000
Difference	= \$	= \$	= \$ 3,000
Multiply by 6%	x 6%	x 6%	x 6%
Tax on income over \$9,000	= \$	= \$	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$	= \$	= \$ 495

A separate tax must be computed for you and your spouse.

9,000 315
If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000. Round to nearest whole dollar and enter on front of form, Line 14.

Checklist Before Mailing Return

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
 - Form W-2(s);
 - Form 1099(s);
 - **Copy of Federal Return** (Pages 1 and 2);
 - Copy of Federal Schedule A (if you itemize deductions); and
 - **Other state's return** if using Form MO-CR.



MISSOURI INDIVIDUAL INCOME TAX RETURN — RESIDENTS/NONRESIDENTS
WITH OTHER STATE INCOME AND ACTIVE DUTY MILITARY — SHORT FORM

2003 FORM
MO-1040C

LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SOCIAL SECURITY NUMBER		SOFTWARE VENDOR CODE (Assigned by DOR)	
SPOUSE'S LAST NAME		FIRST NAME		MIDDLE INITIAL	DECEASED <input type="checkbox"/> 2003	SPOUSE'S SOCIAL SECURITY NUMBER		00	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)				COUNTY OF RESIDENCE			SCHOOL DISTRICT NO. (PG 21-22)		
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)				CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE					
PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE.				AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE		100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE	
						NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE			
INCOME	1. Federal adjusted gross income from your 2003 federal return (See worksheet on page 8.)					1		00	00
	2. Any state income tax refund included in your 2003 federal income					2		00	00
	3. Subtract Line 2 from Line 1. This is your Missouri Adjusted Gross Income.					3		00	00
	4. Total Missouri Adjusted Gross Income — Add both numbers on Line 3.					4		00	
	5. Income percentages: Divide Line 3 by Line 4 for both you and your spouse. (Both must equal 100%.)					5		%	%
DEDUCTIONS	6. Mark your filing status box below. Enter the appropriate exemption amount (from box checked) on Line 6. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) w/dep. child — \$3,500					6		00	
	7. Tax from federal return. (Do not enter amount from Form W-2(s)—NOT federal tax withheld.)					7		+	00
	8. Missouri standard deduction or itemized deductions. Single — \$4,750; Head of Household — \$7,000; Married Filing Separate — \$4,750; Married Filing a Combined Return or Qualifying Widow(er) — \$9,500; If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.					8		+	00
	9. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c. (Do not include yourself or your spouse.)					9		+	00
	10. Long-term care insurance deduction					10		+	00
	11. Total Deductions — Add Lines 6 through 10.					11		=	00
TAXES	12. Taxable Income — Subtract Line 11 from Line 4.					12			00
	13. Multiply Line 12 by the percentages on Line 5 for you and your spouse.					13		00	00
	14. Use table on back to figure tax on amounts from Line 13 for you and your spouse					14		00	00
	15. Resident credit (Attach Form MO-CR and other state's returns.) OR					15		00	00
	16. Missouri income percentage (Attach Form MO-NRI and federal return.)					16		%	%
	17. Balance (Resident — Subtract Line 15 from Line 14) OR (Missouri Income Percentage — Multiply Line 14 by Line 16.)					17		00	00
PAYMENTS/REFUND	18. Total Taxes. Add your tax and your spouse's tax from Line 17.					18			00
	19. Missouri tax withheld for you and your spouse from your Form W-2(s) and Form 1099(s)					19			00
	20. Any Missouri estimated tax payments you made for 2003					20			00
	21. Total Payments — Add Lines 19 and 20.					21			00
	22. If Line 21 (Total Payments) is more than Line 18 (Total Taxes), enter the difference (amount of overpayment) here. (If Line 21 is less than Line 18, skip to Line 26.)					22			00
	23. Amount from Line 22 that you want applied to next year's taxes.					23			00
MAIL TO	24. Enter the amount of your donation in the trust fund boxes to the right.					24		00	00
	25. Subtract Lines 23 and 24 from Line 22 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500. REFUND					25			00
SIGNATURE	26. If Line 21 is less than Line 18, enter the difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329. AMOUNT YOU OWE					26			00
	The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.								
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.									
I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO PAID PREPARER'S PHONE ()									
SIGNATURE		DATE		PAID PREPARER'S SIGNATURE				FEIN, SSN, OR PTIN	
SPOUSE'S SIGNATURE		DAYTIME TELEPHONE ()		PAID PREPARER'S ADDRESS AND ZIP CODE				DATE	

MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the information on page 6.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 37	1		00
2. 2003 (FICA) — yourself — Social security \$ + Medicare \$	2		00
3. 2003 (FICA) — spouse — Social security \$ + Medicare \$	3		00
4. 2003 Railroad retirement tax — yourself (Tier I and Tier II) \$ + Medicare \$	4		00
5. 2003 Railroad retirement tax — spouse (Tier I and Tier II) \$ + Medicare \$	5		00
6. 2003 Self-employment tax — Amount from Federal Form 1040, Line 28	6		00
7. TOTAL — Add Lines 1 through 6.	7		00
8. State and local income taxes — See instructions on page 8.	8		00
9. Earnings taxes included in Line 8 — See instructions on page 8.	9		00
10. Net state income taxes. Subtract Line 9 from Line 8, or enter Line 8 from the worksheet on page 23.	10		00
11. MISSOURI ITEMIZED DEDUCTIONS. Subtract Line 10 from Line 7. Enter here and on front of form, Line 8.	11		00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 6.

2003 TAX TABLE

If Missouri taxable income from Form MO-1040C, Line 13, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax/personal/taxcalculator/

If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$ 109	6,000	6,100	\$ 167	7,500	7,600	\$ 238			
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243			
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248			
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253			
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258			
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263			
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268			
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274			
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279			
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285			
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290			
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296			
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301			
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307			
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312			

FIGURING TAX OVER \$9,000

	<u>Yourself</u>	<u>Spouse</u>	<u>Example</u>
Missouri taxable income (Line 13)	\$	\$	\$ 12,000
Subtract \$9,000	— \$ 9,000	— \$ 9,000	— \$ 9,000
Difference	= \$	= \$	= \$ 3,000
Multiply by 6%	x 6%	x 6%	x 6%
Tax on income over \$9,000	= \$	= \$	= \$ 180
Add \$315 (tax on first \$9,000)	+ \$ 315	+ \$ 315	+ \$ 315
TOTAL MISSOURI TAX	= \$	= \$	= \$ 495

A separate tax must be computed for you and your spouse.

9,000 315
If more than \$9,000,
tax is \$315 PLUS 6% of
excess over \$9,000.
Round to nearest whole
dollar and enter on front of
form, Line 14.

Checklist Before Mailing Return

- ☐ Sign your return.
- ☐ Check your calculations.
- ☐ Take the correct federal tax deduction.
- ☐ Attach all required documentation:
 - Form W-2(s);
 - Form 1099(s);
 - **Copy of Federal Return** (Pages 1 and 2);
 - Copy of Federal Schedule A (if you itemize deductions); and
 - **Other state's return** if using Form MO-CR.



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2003
FORM
MO-CR

Attachment Sequence No. 1040-03 and 1040C-01

REVISED! Complete this form for you and your spouse, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Only residents of Missouri may use this form.
- **Attach a copy of all income tax returns for each state or political subdivision.**
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

YOUR NAME		YOUR SOCIAL SECURITY NO.		YOUR SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NO.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S or Form MO-1040C, Line 3)				YOURSELF		SPOUSE	
				00		1 00	
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S or Form MO-1040C, Line 14)				00		2 00	
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.				STATE OF:		STATE OF:	
3. Wages and commissions				00		3 00	
4. Other (describe nature)				00		4 00	
5. Total — Add Lines 3 and 4.				00		5 00	
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 33).				00		6 00	
7. Net amounts — Subtract Line 6 from Line 5.				00		7 00	
8. Percentage of your income taxed — Divide Line 7 by Line 1.				%		8 %	
9. Maximum credit — Multiply Line 2 by percentage on Line 8.				00		9 00	
10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax.				00		10 00	
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S, or Form MO-1040C, Line 15. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 or Form MO-1040C.)				00		11 00	

MO 860-1095 (11-2003)

For Privacy Notice, see the instructions.



MISSOURI DEPARTMENT OF REVENUE
**CREDIT FOR INCOME TAXES PAID TO
OTHER STATES OR POLITICAL SUBDIVISIONS**

2003
FORM
MO-CR

Attachment Sequence No. 1040-03 and 1040C-01

REVISED! Complete this form for you and your spouse, if you and/or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.

- Only residents of Missouri may use this form.
- **Attach a copy of all income tax returns for each state or political subdivision.**
- Attach Form MO-CR to Form MO-1040 or Form MO-1040C.

YOUR NAME		YOUR SOCIAL SECURITY NO.		YOUR SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NO.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and/or Line 5S or Form MO-1040C, Line 3)				YOURSELF		SPOUSE	
				00		1 00	
2. Claimant's Missouri income tax (Form MO-1040, Line 24Y and/or Line 24S or Form MO-1040C, Line 14)				00		2 00	
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back.				STATE OF:		STATE OF:	
3. Wages and commissions				00		3 00	
4. Other (describe nature)				00		4 00	
5. Total — Add Lines 3 and 4.				00		5 00	
6. Less: related adjustments (from Federal Form 1040A, Line 20, OR Federal Form 1040, Line 33).				00		6 00	
7. Net amounts — Subtract Line 6 from Line 5.				00		7 00	
8. Percentage of your income taxed — Divide Line 7 by Line 1.				%		8 %	
9. Maximum credit — Multiply Line 2 by percentage on Line 8.				00		9 00	
10. Income tax you paid to another state or political subdivision. This is not tax withheld. The income tax is reduced by all credits, except withholding and estimated tax.				00		10 00	
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 25Y or Line 25S, or Form MO-1040C, Line 15. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 or Form MO-1040C.)				00		11 00	

MO 860-1095 (11-2003)

For Privacy Notice, see the instructions.

INFORMATION TO COMPLETE FORM MO-CR

If you pay tax to more than one state, you must complete a separate Form MO-CR, add the amounts reported on Line 11, and enter on Form MO-1040, Line 25 or Form MO-1040C, Line 15.

This form may be used by a resident individual, resident estate, or resident trust. A resident individual includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14, before you begin Form MO-CR.

Line 1 — Enter on Line 1 the amount from Line 5Y and/or 5S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 3.

Line 2 — Enter on Line 2 the amount from Line 24Y and/or 24S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 14.

Lines 3–4 — Enter on Lines 3 and 4 the income from Line 1 which you were required to pay an income tax.

Line 5 — Add Lines 3 and 4. Enter the total on Line 5.

Line 6 — Enter on Line 6 any adjustments to income from Federal Form 1040A, Line 20, or Federal Form 1040, Line 33 of which were related to the income reported on Lines 3 and 4. **Do not complete a column for Missouri income.**

Two Letter Abbreviations for States

AL—Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
AK—Alaska	DC—District of Columbia	ID—Idaho	LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
AZ—Arizona	DE—Delaware	IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	FL—Florida	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	GA—Georgia	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado		KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

MO 860-1095 (11-2003)

This form is available upon request in alternative accessible format(s).

INFORMATION TO COMPLETE FORM MO-CR

If you pay tax to more than one state, you must complete a separate Form MO-CR, add the amounts reported on Line 11, and enter on Form MO-1040, Line 25 or Form MO-1040C, Line 15.

This form may be used by a resident individual, resident estate, or resident trust. A resident individual includes a part-year resident electing to determine his/her tax as if he/she were a resident for the entire taxable period. If a part-year resident does not use Form MO-CR, Form MO-NRI may be completed.

You must complete Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14, before you begin Form MO-CR.

Line 1 — Enter on Line 1 the amount from Line 5Y and/or 5S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 3.

Line 2 — Enter on Line 2 the amount from Line 24Y and/or 24S of Form MO-1040. If filing a Form MO-1040C, enter amount from Form MO-1040C, Line 14.

Lines 3–4 — Enter on Lines 3 and 4 the income from Line 1 which you were required to pay an income tax.

Line 5 — Add Lines 3 and 4. Enter the total on Line 5.

Line 6 — Enter on Line 6 any adjustments to income from Federal Form 1040A, Line 20, or Federal Form 1040, Line 33 of which were related to the income reported on Lines 3 and 4. **Do not complete a column for Missouri income.**

Two Letter Abbreviations for States

AL—Alabama	CT—Connecticut	HI—Hawaii	KY—Kentucky	MN—Minnesota	NJ—New Jersey	OK—Oklahoma	TN—Tennessee	WV—West Virginia
AK—Alaska	DC—District of Columbia	ID—Idaho	LA—Louisiana	MS—Mississippi	NM—New Mexico	OR—Oregon	TX—Texas	WI—Wisconsin
AZ—Arizona	DE—Delaware	IL—Illinois	ME—Maine	MT—Montana	NY—New York	PA—Pennsylvania	UT—Utah	WY—Wyoming
AR—Arkansas	FL—Florida	IN—Indiana	MD—Maryland	NE—Nebraska	NC—North Carolina	RI—Rhode Island	VT—Vermont	
CA—California	GA—Georgia	IA—Iowa	MA—Massachusetts	NV—Nevada	ND—North Dakota	SC—South Carolina	VA—Virginia	
CO—Colorado		KS—Kansas	MI—Michigan	NH—New Hampshire	OH—Ohio	SD—South Dakota	WA—Washington	

MO 860-1095 (11-2003)

This form is available upon request in alternative accessible format(s).

Line 7 — Subtract Line 6 from Line 5 and enter the difference on Line 7.

Line 8 — Divide Line 7 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8 and enter amount on Line 9.

Line 10 — Enter on Line 10 the income tax that you actually paid (**not the amount withheld**). If both you and your spouse paid income tax on a joint or combined return, each must claim his or her own portion of the tax paid. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credit, homestead credit, etc. Do not reduce the tax by your withholding or your estimated tax payments.

Line 11 — Enter on Line 11 the smaller amount of Line 9 or Line 10. Your total credit cannot exceed the tax paid or the percent of tax due Missouri on that part of your income. If you have a credit from another state, add the credit(s) from your other Form MO-CR(s) and enter the total credit on Form MO-1040, Line 25, or Form MO-1040C, Line 15.



MISSOURI DEPARTMENT OF REVENUE
**MISSOURI INCOME
PERCENTAGE**

2003
FORM
MO-NRI

Attachment Sequence No. 1040-04 and 1040C-02

Attach Federal Return.
See FAQs on Form MO-NRI, page 2.

INSTRUCTIONS

PART A, LINE 1: NONRESIDENT OF MISSOURI — If you were a nonresident and had Missouri and other state income, complete Part A, Line 1 and Part B. Attach this form to your Missouri return.

PART A, LINE 2: PART-YEAR MISSOURI RESIDENT — If you were a part-year resident and had Missouri and other state income, you may complete Part A, Line 2 and Part B or Form MO-CR, whichever is to your benefit. Attach this form or Form MO-CR (and other state return) to your Missouri return. Missouri source income includes any income (pensions, annuities, etc.) that you received as a Missouri resident.

PART A, LINE 3: MILITARY/NONRESIDENT TAX STATUS — If your home of record is Missouri and: 1) you (and your spouse) did not have any Missouri income other than military income, 2) you were not in Missouri for more than 30 days, and 3) you did not maintain a home in Missouri during the year, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part B, Line 1.

If you are a military nonresident stationed in Missouri and neither you or your spouse had Missouri source income, complete Part A, Line 3. Then enter "0" on Part B, Line 1 below and enter your federal adjusted gross income on Part B, Line 2. You are not required to file a Missouri return. Sign this form on the reverse side and send with your Leave and Earnings Statement (and all W-2s) to: Missouri Department of Revenue, P.O. Box 3900, Jefferson City, MO 65105-3900.

If you are a military nonresident stationed in Missouri and you and/or your spouse had Missouri source income, complete Part A, Line 3 and Part B after completing Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14. **NOTE:** If you filed a joint federal return, you must file a combined Missouri return (even if only one spouse had income) and complete each column of Part B below. Do not combine Missouri source income for you and your spouse.

PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.

NAME (YOURSELF)	NAME (SPOUSE)
ADDRESS	ADDRESS
CITY, STATE, ZIP CODE	CITY, STATE, ZIP CODE
SOCIAL SECURITY NUMBER	SOCIAL SECURITY NUMBER

<p><input type="checkbox"/> 1. NONRESIDENT OF MISSOURI</p> <div style="border: 1px solid black; padding: 2px; margin: 2px;">What was your state of residence during 2003?</div> <p><input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT</p> <table border="1" style="width: 100%; border-collapse: collapse;"><tbody><tr><td style="width: 60%;">a. Indicate the date you were a Missouri resident in 2003.</td><td style="width: 20%;">Date From:</td><td style="width: 20%;">Date To:</td></tr><tr><td>b. Indicate other state of residence and the date you resided there.</td><td>Date From:</td><td>Date To:</td></tr></tbody></table> <p><input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage.</p> <div style="border: 1px solid black; padding: 2px; margin: 2px;"><p>a. Missouri Home of Record <input type="checkbox"/></p><p>I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.</p><p>b. Non-Missouri Home of Record <input type="checkbox"/></p><p>I resided in Missouri during 2003 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.</p></div>	a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:	b. Indicate other state of residence and the date you resided there.	Date From:	Date To:	<p><input type="checkbox"/> 1. NONRESIDENT OF MISSOURI</p> <div style="border: 1px solid black; padding: 2px; margin: 2px;">What was your state of residence during 2003?</div> <p><input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT</p> <table border="1" style="width: 100%; border-collapse: collapse;"><tbody><tr><td style="width: 60%;">a. Indicate the date you were a Missouri resident in 2003.</td><td style="width: 20%;">Date From:</td><td style="width: 20%;">Date To:</td></tr><tr><td>b. Indicate other state of residence and the date you resided there.</td><td>Date From:</td><td>Date To:</td></tr></tbody></table> <p><input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage.</p> <div style="border: 1px solid black; padding: 2px; margin: 2px;"><p>a. Missouri Home of Record <input type="checkbox"/></p><p>I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.</p><p>b. Non-Missouri Home of Record <input type="checkbox"/></p><p>I resided in Missouri during 2003 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.</p></div>	a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:	b. Indicate other state of residence and the date you resided there.	Date From:	Date To:
a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:											
b. Indicate other state of residence and the date you resided there.	Date From:	Date To:											
a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:											
b. Indicate other state of residence and the date you resided there.	Date From:	Date To:											

PART B — MISSOURI INCOME PERCENTAGE — Complete only Part B if your income consists of wages or salaries and you had no adjustments on Federal Form 1040A, Line 20, or Federal Form 1040, Line 33. Otherwise, complete Part C first, then complete Part B.

	Yourself or One Income Filer		Spouse (on a Combined Return)
1. Missouri income — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600.)	00	1	00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S; Form MO-1040C, Line 3; or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	00	2	00
3. MISSOURI INCOME PERCENTAGE (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 26Y and 26S, or Form MO-1040C, Line 16.	%	3	%

PART C — WORKSHEET FOR MISSOURI SOURCE INCOME

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER		SPOUSE (ON A COMBINED RETURN)	
			MISSOURI SOURCES		MISSOURI SOURCES	
A. Wages, salaries, tips, etc.	7	7	A	00	A	00
B. Taxable interest income	8a	8a	B	00	B	00
C. Dividend income	9a	9a	C	00	C	00
D. State and local income tax refunds	none	10	D	00	D	00
E. Alimony received	none	11	E	00	E	00
F. Business income or (loss)	none	12	F	00	F	00
G. Capital gain or (loss)	10a	13a	G	00	G	00
H. Other gains or (losses)	none	14	H	00	H	00
I. Taxable IRA distributions	11b	15b	I	00	I	00
J. Taxable pensions and annuities	12b	16b	J	00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc. ...	none	17	K	00	K	00
L. Farm income or (loss)	none	18	L	00	L	00
M. Unemployment compensation	13	19	M	00	M	00
N. Taxable social security benefits	14b	20b	N	00	N	00
O. Other income	none	21	O	00	O	00
P. Total — Add Lines A through O.	15	22	P	00	P	00
Q. Less: federal adjustments to income	20	33	Q	00	Q	00
R. SUBTOTAL (Line P — Line Q) If no modifications to income, STOP and ENTER this amount on reverse side, Part B, Line 1.	21	34	R	00	R	00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)			S	00	S	00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4, or Form MO-1040C, Line 2) ...			T	00	T	00
U. MISSOURI INCOME (Missouri sources). Line R plus Line S, minus Line T. Enter this amount on reverse side, Part B, Line 1.			U	00	U	00

Frequently Asked Questions

- 1. Who is considered a nonresident?** A nonresident is an individual who does not meet the definition of a resident. A resident is an individual who either: 1) is domiciled in Missouri (maintained a permanent residence or place in Missouri that he/she plans on returning to whenever absent), or 2) is not domiciled in Missouri, but did have a permanent residence and spent more than 183 days of the taxable year in Missouri. (**Exception:** An individual, domiciled in Missouri, who did not maintain a permanent residence in Missouri, and did maintain a permanent residence elsewhere, and spends not more than 30 days of the year in Missouri is not a resident.) A **part-year resident** is treated the same way as a nonresident. **However**, a part-year resident also has the option of determining tax as a resident for the entire year and using Form MO-CR, Credit for Income Taxes Paid to Other States or Political Subdivisions to take credit for taxes paid to another state. The choice to use Form MO-CR or Form MO-NRI is up to you, based on the one that provides the best benefit.
- 2. What are the federal line references on the worksheet used for?** You must determine what portion of each line on the federal return is Missouri source income. The federal line references will help you find the information needed on Lines A through R. Attach a copy of your federal return for verification.
- 3. If I am stationed in Missouri for military orders, but my home of record is not Missouri, and my spouse had Missouri source income, is he/she required to complete the Form MO-NRI?** Yes. Both of you need to complete Form MO-NRI and submit it with your Missouri return. If you had military income only, your Missouri income percentage would be 0% on Part B, Line 3. If your spouse's total income was Missouri source, 100% should be entered as the Missouri income percentage on Part B, Line 3. As a nonresident of Missouri, any income from a Missouri source (excluding military pay) is taxed by Missouri.
- 4. If I have a Missouri domicile and I am stationed outside of Missouri, but my spouse remained in Missouri, do I have to pay Missouri tax on my military income?** Yes. Your military income and your spouse's income would be 100 percent taxable to Missouri.
- 5. If I have a Missouri domicile and I am stationed outside of Missouri, do I have to pay Missouri tax on my military income?** No, provided you did not maintain a permanent place to live in Missouri **and** you maintained a place to live elsewhere **and** you spent not more than 30 days of the year in Missouri. Simply complete Part A and B of Form MO-NRI, sign, and submit to the department. A Missouri tax return is not required. However, if you had Missouri source income and/or taxes withheld from Missouri, you must file a return to pay your tax liability or claim a refund.
- 6. What is Missouri source income and how do I determine the Missouri source income for my spouse and myself?** Missouri source income is the income earned in Missouri. It includes: 1) wages earned in Missouri; 2) interest, dividends, and pension income received during the time you/your spouse were a Missouri resident; 3) income from business, trade profession, or occupation carried on in Missouri; 4) income from real or tangible personal property in Missouri; and 5) winnings from a gaming/gambling activity. You should use the worksheet on page 8 of the Form MO-1040C book, or on page 6 of the Form MO-1040 book, to allocate your income between you and your spouse. You should determine what portion of each line on your federal income tax return is Missouri source income for yourself and your spouse and enter on the appropriate line on the worksheet above.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

SIGNATURE	DATE	SPOUSE'S SIGNATURE	DATE
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MISSOURI DEPARTMENT OF REVENUE
**MISSOURI INCOME
PERCENTAGE**

2003
FORM
MO-NRI

Attachment Sequence No. 1040-04 and 1040C-02

Attach Federal Return.
See FAQs on Form MO-NRI, page 2.

INSTRUCTIONS

PART A, LINE 1: NONRESIDENT OF MISSOURI — If you were a nonresident and had Missouri and other state income, complete Part A, Line 1 and Part B. Attach this form to your Missouri return.

PART A, LINE 2: PART-YEAR MISSOURI RESIDENT — If you were a part-year resident and had Missouri and other state income, you may complete Part A, Line 2 and Part B or Form MO-CR, whichever is to your benefit. Attach this form or Form MO-CR (and other state return) to your Missouri return. Missouri source income includes any income (pensions, annuities, etc.) that you received as a Missouri resident.

PART A, LINE 3: MILITARY/NONRESIDENT TAX STATUS — If your home of record is Missouri and: 1) you (and your spouse) did not have any Missouri income other than military income, 2) you were not in Missouri for more than 30 days, and 3) you did not maintain a home in Missouri during the year, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part B, Line 1.

If you are a military nonresident stationed in Missouri and neither you or your spouse had Missouri source income, complete Part A, Line 3. Then enter "0" on Part B, Line 1 below and enter your federal adjusted gross income on Part B, Line 2. You are not required to file a Missouri return. Sign this form on the reverse side and send with your Leave and Earnings Statement (and all W-2s) to: Missouri Department of Revenue, P.O. Box 3900, Jefferson City, MO 65105-3900.

If you are a military nonresident stationed in Missouri and you and/or your spouse had Missouri source income, complete Part A, Line 3 and Part B after completing Form MO-1040, Lines 1 through 24, or Form MO-1040C, Lines 1 through 14. **NOTE:** If you filed a joint federal return, you must file a combined Missouri return (even if only one spouse had income) and complete each column of Part B below. Do not combine Missouri source income for you and your spouse.

PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.

<p>NAME (YOURSELF)</p> <hr/> <p>ADDRESS</p> <hr/> <p>CITY, STATE, ZIP CODE SOCIAL SECURITY NUMBER</p> <hr/> <p><input type="checkbox"/> 1. NONRESIDENT OF MISSOURI</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>What was your state of residence during 2003?</p> </div> <p><input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">a. Indicate the date you were a Missouri resident in 2003.</td> <td style="width:20%;">Date From:</td> <td style="width:20%;">Date To:</td> </tr> <tr> <td>b. Indicate other state of residence and the date you resided there.</td> <td>Date From:</td> <td>Date To:</td> </tr> </table> <p><input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage.</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.</p> <p>b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2003 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.</p> </div>	a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:	b. Indicate other state of residence and the date you resided there.	Date From:	Date To:	<p>NAME (SPOUSE)</p> <hr/> <p>ADDRESS</p> <hr/> <p>CITY, STATE, ZIP CODE SOCIAL SECURITY NUMBER</p> <hr/> <p><input type="checkbox"/> 1. NONRESIDENT OF MISSOURI</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>What was your state of residence during 2003?</p> </div> <p><input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">a. Indicate the date you were a Missouri resident in 2003.</td> <td style="width:20%;">Date From:</td> <td style="width:20%;">Date To:</td> </tr> <tr> <td>b. Indicate other state of residence and the date you resided there.</td> <td>Date From:</td> <td>Date To:</td> </tr> </table> <p><input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part B—Missouri Income Percentage.</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p>a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2003 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____.</p> <p>b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2003 solely because I was stationed at _____ on military orders, my home of record is in the state of _____.</p> </div>	a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:	b. Indicate other state of residence and the date you resided there.	Date From:	Date To:
a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:											
b. Indicate other state of residence and the date you resided there.	Date From:	Date To:											
a. Indicate the date you were a Missouri resident in 2003.	Date From:	Date To:											
b. Indicate other state of residence and the date you resided there.	Date From:	Date To:											

PART B — MISSOURI INCOME PERCENTAGE — Complete only Part B if your income consists of wages or salaries and you had no adjustments on Federal Form 1040A, Line 20, or Federal Form 1040, Line 33. Otherwise, complete Part C first, then complete Part B.

	Yourself or One Income Filer	1	Spouse (on a Combined Return)	2
1. Missouri income — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600.)	00	1	00	2
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S; Form MO-1040C, Line 3; or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	00	2	00	3
3. MISSOURI INCOME PERCENTAGE (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 26Y and 26S, or Form MO-1040C, Line 16.	%	3	%	4

PART C — WORKSHEET FOR MISSOURI SOURCE INCOME

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER		SPOUSE (ON A COMBINED RETURN)	
			MISSOURI SOURCES		MISSOURI SOURCES	
A. Wages, salaries, tips, etc.	7	7	A	00	A	00
B. Taxable interest income	8a	8a	B	00	B	00
C. Dividend income	9a	9a	C	00	C	00
D. State and local income tax refunds	none	10	D	00	D	00
E. Alimony received	none	11	E	00	E	00
F. Business income or (loss)	none	12	F	00	F	00
G. Capital gain or (loss)	10a	13a	G	00	G	00
H. Other gains or (losses)	none	14	H	00	H	00
I. Taxable IRA distributions	11b	15b	I	00	I	00
J. Taxable pensions and annuities	12b	16b	J	00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc. ...	none	17	K	00	K	00
L. Farm income or (loss)	none	18	L	00	L	00
M. Unemployment compensation	13	19	M	00	M	00
N. Taxable social security benefits	14b	20b	N	00	N	00
O. Other income	none	21	O	00	O	00
P. Total — Add Lines A through O.	15	22	P	00	P	00
Q. Less: federal adjustments to income	20	33	Q	00	Q	00
R. SUBTOTAL (Line P — Line Q) If no modifications to income, STOP and ENTER this amount on reverse side, Part B, Line 1.	21	34	R	00	R	00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2)			S	00	S	00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4, or Form MO-1040C, Line 2) ...			T	00	T	00
U. MISSOURI INCOME (Missouri sources). Line R plus Line S, minus Line T. Enter this amount on reverse side, Part B, Line 1.			U	00	U	00

Frequently Asked Questions

- 1. Who is considered a nonresident?** A nonresident is an individual who does not meet the definition of a resident. A resident is an individual who either: 1) is domiciled in Missouri (maintained a permanent residence or place in Missouri that he/she plans on returning to whenever absent), or 2) is not domiciled in Missouri, but did have a permanent residence and spent more than 183 days of the taxable year in Missouri. (**Exception:** An individual, domiciled in Missouri, who did not maintain a permanent residence in Missouri, and did maintain a permanent residence elsewhere, and spends not more than 30 days of the year in Missouri is not a resident.) A **part-year resident** is treated the same way as a nonresident. **However**, a part-year resident also has the option of determining tax as a resident for the entire year and using Form MO-CR, Credit for Income Taxes Paid to Other States or Political Subdivisions to take credit for taxes paid to another state. The choice to use Form MO-CR or Form MO-NRI is up to you, based on the one that provides the best benefit.
- 2. What are the federal line references on the worksheet used for?** You must determine what portion of each line on the federal return is Missouri source income. The federal line references will help you find the information needed on Lines A through R. Attach a copy of your federal return for verification.
- 3. If I am stationed in Missouri for military orders, but my home of record is not Missouri, and my spouse had Missouri source income, is he/she required to complete the Form MO-NRI?** Yes. Both of you need to complete Form MO-NRI and submit it with your Missouri return. If you had military income only, your Missouri income percentage would be 0% on Part B, Line 3. If your spouse's total income was Missouri source, 100% should be entered as the Missouri income percentage on Part B, Line 3. As a nonresident of Missouri, any income from a Missouri source (excluding military pay) is taxed by Missouri.
- 4. If I have a Missouri domicile and I am stationed outside of Missouri, but my spouse remained in Missouri, do I have to pay Missouri tax on my military income?** Yes. Your military income and your spouse's income would be 100 percent taxable to Missouri.
- 5. If I have a Missouri domicile and I am stationed outside of Missouri, do I have to pay Missouri tax on my military income?** No, provided you did not maintain a permanent place to live in Missouri **and** you maintained a place to live elsewhere **and** you spent not more than 30 days of the year in Missouri. Simply complete Part A and B of Form MO-NRI, sign, and submit to the department. A Missouri tax return is not required. However, if you had Missouri source income and/or taxes withheld from Missouri, you must file a return to pay your tax liability or claim a refund.
- 6. What is Missouri source income and how do I determine the Missouri source income for my spouse and myself?** Missouri source income is the income earned in Missouri. It includes: 1) wages earned in Missouri; 2) interest, dividends, and pension income received during the time you/your spouse were a Missouri resident; 3) income from business, trade profession, or occupation carried on in Missouri; 4) income from real or tangible personal property in Missouri; and 5) winnings from a gaming/gambling activity. You should use the worksheet on page 8 of the Form MO-1040C book, or on page 6 of the Form MO-1040 book, to allocate your income between you and your spouse. You should determine what portion of each line on your federal income tax return is Missouri source income for yourself and your spouse and enter on the appropriate line on the worksheet above.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

SIGNATURE	DATE	SPOUSE'S SIGNATURE	DATE
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MISSOURI DEPARTMENT OF REVENUE
**2003 INDIVIDUAL CONSUMER'S
USE TAX RETURN**

FORM
4340
REV. 11-2003

TAX PERIOD
Jan. - Dec. 03
(200312)

DUE DATE
04/15/2004

LAST NAME		FIRST NAME		INITIAL	SOCIAL SECURITY NO.	
SPOUSE'S LAST NAME		FIRST NAME		INITIAL	SPOUSE'S SOCIAL SECURITY NO.	
ADDRESS				TAXABLE PURCHASES		TAX RATE
CITY				STATE		ZIP CODE
				A.		1.
				B.		2.
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare that this is a true, accurate, and complete return.				Total Individual Consumer's Use Tax Due (U.S. funds only)		3.
SIGNATURE(S)				DATE		DAYTIME TELEPHONE
						DOR ONLY

MAKE CHECK PAYABLE TO: MISSOURI DIRECTOR OF REVENUE. MAIL TO MISSOURI DEPARTMENT OF REVENUE, PO BOX 840, JEFFERSON CITY, MO 65105-0840.
DO NOT SEND WITH INDIVIDUAL INCOME TAX RETURN.

MO 860-2442 (11-2003)

MISSOURI DEPARTMENT OF REVENUE
INDIVIDUAL CONSUMER'S USE TAX INSTRUCTIONS

This form is not intended for use by businesses. Businesses that have a use tax liability should contact the Department of Revenue. See the address and phone number below.

What is Consumer's Use Tax? Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

Why is there a Use Tax? The use tax protects your friends and neighbors who operate businesses by making sure their competitors are subject to the same rules. Because in-state businesses are required to collect sales tax, it is important that a similar tax be imposed on purchases made from out-of-state companies.

What is Taxable? When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year and Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax (unless the property is purchased for resale or otherwise exempt by statute). Use tax is computed on the purchase price of the goods. Example:

Mr. Smith, located in Unionville, Missouri, purchases cleaning supplies from two companies, Company X and Company Y. Company X and Company Y are both located in Des Moines, Iowa, and do all their business in Missouri strictly by mail order. During October 2003, Mr. Smith purchased \$4,000 worth of merchandise from each company. Company X is registered with the Department of Revenue and collects the use tax on Mr. Smith's purchases. Company Y is not registered, does not collect the tax, and does not file a return with the state of Missouri.

Mr. Smith must file a consumer's use tax return indicating the amount of purchases (\$4,000) from Company Y and pay the use tax on those purchases applicable for Unionville, MO (\$4,000 x 4.225% = \$169). He must send his use tax return, along with a check, to the Missouri Department of Revenue.

Out-of-state purchases which may be subject to use tax include:

- Catalog purchases
- Magazine subscriptions
- Cross-border purchases of goods
- TV marketing purchases
- Computer software and hardware
- Mail-order supply purchases
- Furniture and equipment purchases from out-of-state sellers
- Purchases of goods bought over the Internet
- Purchases of goods bought over the telephone

Why am I required to file? When you make purchases from a company in Missouri, that company is responsible for collecting sales tax from you. When you make

purchases from an out-of-state company, YOU are responsible for making sure use tax is paid. Either the out-of-state company collects the tax from you or you pay the tax directly to the state of Missouri.

HOW TO FILE

Compile a list of purchases made during 2003 for which you have not previously paid Missouri sales or use tax. This information is available from invoices, bills, credit card statements, cancelled checks, etc. The total of all purchases during the year that were not previously taxed must be used in computing the amount of use tax due on the above 2003 Individual Consumer's Use Tax Return. The due date for filing the return is April 15, 2004.

TAXABLE PURCHASES/TAX RATE

The tax rate you must use to figure your consumer's use tax due is determined by the use tax rate in effect where you reside. If there is a local option use tax rate applicable for your residential location, enter your taxable purchases on Line A and the applicable tax rate (**refer to table on reverse of form**). If there is not a local option use tax rate for your residential location, enter your taxable purchases on Line B and compute the amount due at the state use tax rate of 4.225%. You may be required to use both Lines A and B if you resided in different locations during 2003.

CONSUMER'S USE TAX

Multiply taxable purchases (Line(s) A and/or B) by the appropriate tax rate and enter the amount on Line(s) 1 and/or 2.

TOTAL INDIVIDUAL CONSUMER'S USE TAX DUE

Add Lines 1 and 2 and enter the amount on Line 3.

Make your remittance payable to Missouri Director of Revenue (U.S. funds only). Do not combine your use tax liability with your individual income tax liability or mail it with your individual income tax return. Do not send cash. **You may not use your individual income tax refund to pay your use tax liability.**

Sign and date the return.

MAIL TO: Department of Revenue
P.O. Box 840
Jefferson City, MO 65105-0840

For questions regarding the Missouri consumer's use tax, please e-mail salesuse@mail.dor.state.mo.us or call (573) 751-2836. Speech and hearing impaired may use TDD (800) 735-2966 or fax (573) 526-1881.

LOCAL OPTION USE TAX RATES

The following list represents cities and/or counties that have an applicable local option use tax. If you reside within the limits of a city and/or county listed below and owe use tax, use the corresponding rate to compute your tax due. If you do not reside within the limits of a city and/or county listed below and you owe use tax, use the state use tax rate of 4.225% to compute your tax due. If you have questions regarding the correct rate, call (573) 751-2836.

CITY	COUNTY	RATE	CITY	COUNTY	RATE	CITY	COUNTY	RATE	CITY	COUNTY	RATE
ADRIAN	BATES	5.225%	EMDEN	SHELBY	5.725%	LAWSON	CLAY	5.100%	RIDGELEY	PLATTE	5.225%
ADVANCE	STODDARD	6.225%	ETTERVILLE	MILLER	5.225%	LEADINGTON	ST FRANCOIS	6.725%	RIVERSIDE	PLATTE	6.225%
ALBANY	GENTRY	5.225%	EUGENE	COLE	4.725%	LEETON	JOHNSON	5.725%	RIVERVIEW	ST LOUIS	4.725%
ALLENDALE	WORTH	5.600%	EVERTON	DADE	5.975%	LENTNER	SHELBY	5.725%	ROCK PORT	ATCHISON	7.475%
ALTAMONT	DAVISS	5.725%	EWING	LEWIS	6.350%	LEONARD	SHELBY	5.725%	ROCKVILLE	BATES	5.225%
AMAZONIA	ANDREW	5.725%	EXCELSIOR SPRINGS	CLAY	7.100%	LEWIS COUNTY	LEWIS	6.350%	ROSENDALE	ANDREW	5.725%
AMORET	BATES	5.225%	EXCELSIOR SPRINGS	RAY	6.225%	LEWISTOWN	LEWIS	6.350%	ROTHVILLE	CHARITON	6.225%
AMSTERDAM	BATES	5.225%	FAIRFAX	ATCHISON	5.975%	LIBERTY	CLAY	5.100%	ROUND GROVE	LAWRENCE	5.225%
ANDREW COUNTY	ANDREW	5.725%	FARLEY	PLATTE	5.225%	LILBOURN	NEW MADRID	5.225%	RUSSELLVILLE	COLE	4.725%
ARCOLA	DADE	5.975%	FERRELVIEW	PLATTE	5.225%	LINCOLN	BENTON	5.725%	SALISBURY	CHARITON	6.225%
ARGYLE	MARIES	5.725%	FILLMORE	ANDREW	5.725%	LINN COUNTY	LINN	5.225%	SANTA FE	MONROE	5.225%
ASH GROVE	GREENE	5.725%	FLINT HILL	ST CHARLES	5.825%	LINN CREEK	CAMDEN	6.225%	SAVANNAH	ANDREW	5.725%
ATCHISON COUNTY	ATCHISON	5.975%	FLORDELL HILLS	ST LOUIS	4.725%	LINNEUS	LINN	5.225%	SEDALIA	PETTIS	5.225%
AUGUSTA	ST CHARLES	5.825%	FLORIDA	MONROE	5.225%	LOCK SPRINGS	DAVISS	5.725%	SHELBYNA	SHELBY	5.725%
AURORA	LAWRENCE	5.225%	FORD CITY	GENTRY	5.225%	LOCKWOOD	DADE	6.975%	SHELBY COUNTY	SHELBY	5.725%
AVA	DOUGLAS	5.725%	FOREST CITY	HOLT	6.475%	LOHMAN	COLE	4.725%	SHELBYVILLE	SHELBY	5.725%
AVONDALE	CLAY	5.100%	FOREST GREEN	CHARITON	6.225%	LOUISIANA	PIKE	5.725%	SHERIDAN	WORTH	5.600%
BAGNELL	MILLER	5.225%	FORISTELL	ST CHARLES	7.325%	LOWRY CITY	ST CLAIR	5.225%	SILEX	LINCOLN	5.225%
BATES CITY	LAFAYETTE	5.725%	FORISTELL	WARREN	5.725%	MADISON	MONROE	5.225%	SILVER DOLLAR CITY	STONE	5.975%
BATES COUNTY	BATES	5.225%	FORT ZUMWALT	ST CHARLES	5.825%	MAITLAND	HOLT	6.475%	SMITHTON	PETTIS	5.225%
BEL-NOR	ST LOUIS	4.725%	FORTESCUE	HOLT	6.475%	MAPLEWOOD	ST LOUIS	5.475%	SMITHVILLE	CLAY	6.600%
BELGRADE	WASHINGTON	6.725%	FOSTER	BATES	5.225%	MAPLEWOOD (T1)	ST LOUIS	5.475%	SOUTH GREENFIELD	DADE	5.975%
BELLA VILLA	ST LOUIS	4.725%	FREISTATT	LAWRENCE	5.225%	MARCELINE	CHARITON	6.225%	SOUTH WEST CITY	MCDONALD	5.975%
BELLA VILLA (X1)	ST LOUIS	4.725%	FREMONT HILLS	CHRISTIAN	5.225%	MARCELINE	LINN	5.225%	SPRINGFIELD	GREENE	5.600%
BELLE	MARIES	5.725%	GALENA	STONE	5.975%	MARIES COUNTY	MARIES	5.725%	ST ANTHONY	MILLER	5.225%
BETHEL	SHELBY	5.725%	GALLATIN	DAVISS	6.600%	MARION	COLE	4.725%	ST CATHARINE	LINN	5.225%
BEVERLY	PLATTE	5.225%	GEORGETOWN	PETTIS	5.225%	MARIONVILLE	LAWRENCE	5.225%	ST CHARLES	ST CHARLES	5.825%
BIGELOW	HOLT	6.475%	GENTRY	GENTRY	5.225%	MARSTON	NEW MADRID	5.725%	ST CHARLES - ST PETERS	ST CHARLES	5.825%
BIRMINGHAM	CLAY	5.100%	GENTRY COUNTY	GENTRY	5.225%	MARTHASVILLE	WARREN	5.225%	ST CHARLES COUNTY	ST CHARLES	5.825%
BLACK JACK	ST LOUIS	4.725%	GLADSTONE	CLAY	7.350%	MARYS HOME	MILLER	5.225%	ST ELIZABETH	MILLER	5.225%
BLAIRSTOWN	HENRY	4.725%	GLASSGOW	CHARITON	6.225%	MATSON	ST CHARLES	5.825%	ST LOUIS	ST LOUIS	6.950%
BLOOMFIELD	STODDARD	5.225%	GLENLAIRE	CLAY	5.100%	MAYWOOD	LEWIS	6.350%	ST MARTINS	COLE	4.725%
BLUE EYE	STONE	5.975%	GLENDALE	ST LOUIS	5.475%	MCCORD BEND VLG	STONE	5.975%	ST PAUL	ST CHARLES	5.825%
BOGARD	CARROLL	5.975%	GOWER	BUCHANAN	5.475%	MCFALL	GENTRY	5.225%	ST PETERS	ST CHARLES	5.825%
BOLCKOW	ANDREW	5.725%	GOWER	CLINTON	6.475%	MEADVILLE	LINN	5.225%	ST THOMAS	COLE	4.725%
BONA	DADE	5.975%	GRANT CITY	WORTH	5.600%	MENDON	CHARITON	6.225%	STE GENEVIEVE	STE GENEVIEVE	6.225%
BOSWORTH	CARROLL	5.975%	GRANTWOOD	ST LOUIS	4.725%	MERWIN	BATES	5.225%	STANBERRY	GENTRY	5.225%
BOWERS MILL	LAWRENCE	5.225%	GRAYSON	CLINTON	5.225%	MIDDLE GROVE	MONROE	5.225%	STEFFENVILLE	LEWIS	6.350%
BRANSON WEST	STONE	5.975%	GREEN RIDGE	PETTIS	5.225%	MILLER	LAWRENCE	5.225%	STET	CARROLL	5.975%
BRAYMER	CALDWELL	6.725%	GREENFIELD	DADE	5.975%	MILLER COUNTY	MILLER	5.225%	STOCKTON	CEDAR	6.225%
BRECKENRIDGE	CALDWELL	6.725%	HALE	CARROLL	5.975%	MINER	SCOTT	6.225%	STONE COUNTY	STONE	5.975%
BRECKENRIDGE HILLS	ST LOUIS	4.975%	HALLTOWN	LAWRENCE	5.225%	MINERAL POINT	WASHINGTON	6.725%	STOTTS CITY	LAWRENCE	5.225%
BRINKTOWN	MARIES	5.725%	HAMILTON	CALDWELL	6.725%	MIRABILE	CALDWELL	6.725%	STOUTSVILLE	MONROE	5.225%
BROOKFIELD	LINN	6.975%	HARVESTER	ST CHARLES	5.825%	MISSOURI CITY	CLAY	5.100%	SUGAR CREEK	CLAY	6.100%
BROWNING	LINN	6.225%	HAZELWOOD	ST LOUIS	5.225%	MONETT	LAWRENCE	5.225%	SUGAR CREEK	JACKSON	5.225%
BROWNING	SULLIVAN	5.225%	HAZELWOOD (T1)	ST LOUIS	5.225%	MONROE CITY	MONROE	5.225%	SUMNER	CHARITON	6.225%
BROWNINGTON	HENRY	4.725%	HAZELWOOD (X1)	ST LOUIS	5.225%	MONROE COUNTY	MONROE	5.225%	SUNRISE BEACH	CAMDEN	5.725%
BRUMLEY	MILLER	5.225%	HAZELWOOD (X2)	ST LOUIS	5.225%	MONTICELLO	LEWIS	6.350%	SUNRISE BEACH	MORGAN	5.725%
BRUNSWICK	CHARITON	6.225%	HELENA	ANDREW	5.725%	MONTROSE	HENRY	4.725%	TACOS	COLE	4.725%
BUCKLIN	LINN	6.225%	HEMPLE	CLINTON	5.225%	MOSBY	CLAY	5.100%	TARKIO	ATCHISON	5.975%
BUCKNER	JACKSON	5.725%	HENLEY	COLE	4.725%	MOUND CITY	HOLT	6.475%	TIFF	WASHINGTON	6.725%
BUTLER	BATES	5.225%	HENRY COUNTY	HENRY	4.725%	MOUNT VERNON	LAWRENCE	5.225%	TIGHTWAD	HENRY	4.725%
BYNUMVILLE	CHARITON	6.225%	HERMITAGE	HICKORY	5.725%	NASHUA	CLAY	5.100%	TINA	CARROLL	5.975%
CADET	WASHINGTON	6.725%	HIGH GATE	MARIES	5.725%	NAYLOR	RIPLEY	6.225%	TRACY	PLATTE	5.225%
CALDWELL COUNTY	CALDWELL	6.725%	HOBERG	LAWRENCE	5.225%	NETTLETON	CALDWELL	6.725%	TRIMBLE	CLINTON	5.225%
CALEDONIA	WASHINGTON	6.725%	HOLDEN	JOHNSON	7.225%	NEW BOSTON	LINN	5.225%	TRIPLETT	CHARITON	6.225%
CALHOUN	HENRY	4.725%	HOLLIDAY	MONROE	5.225%	NEW COURT VLG	LEWIS	6.350%	TURNLEY	CLINTON	5.225%
CAMDEN POINT	PLATTE	5.225%	HOLT	CLAY	5.100%	NEW MADRID	NEW MADRID	5.725%	TUSCUMBIA	MILLER	5.225%
CAMERON	CLINTON	5.225%	HOLT	CLINTON	5.225%	NEW MARKET	PLATTE	5.225%	ULMAN	MILLER	5.225%
CANTON	LEWIS	6.350%	HOLT COUNTY	HOLT	6.475%	NEW MELLE	ST CHARLES	6.825%	UNIVERSITY CITY	ST LOUIS	5.475%
CAPE FAIR	STONE	5.975%	HOLTS SUMMIT	CALLAWAY	7.225%	NEW POINT	HOLT	6.475%	UNIVERSITY CITY (T1)	ST LOUIS	5.475%
CARROLL COUNTY	CARROLL	5.975%	HOUSTON LAKE	PLATTE	5.225%	NODAWAY	ANDREW	5.725%	URLANDS PARK	ST LOUIS	4.725%
CARROLLTON	CARROLL	5.975%	HOUSTONIA	PETTIS	5.225%	NORBORNE	CARROLL	5.975%	URICH	HENRY	4.725%
CARTERVILLE	JASPER	6.225%	HOWARDVILLE	NEW MADRID	5.225%	NORTH KANSAS CITY	CLAY	5.100%	VERONA	LAWRENCE	5.225%
CENTERTOWN	COLE	4.725%	HUGHESVILLE	PETTIS	5.225%	NORTHMOOR	PLATTE	5.225%	VICHY	MARIES	5.725%
CENTERVIEW	JOHNSON	5.725%	HUME	BATES	5.225%	O'FALLON	ST CHARLES	5.825%	VIENNA	MARIES	7.225%
CHARITON COUNTY	CHARITON	6.225%	HUNNEWELL	SHELBY	5.725%	OAKS	CLAY	5.100%	VINITA PARK	ST LOUIS	4.725%
CHILHOWEE	JOHNSON	5.725%	HURLEY	STONE	5.975%	OAKVIEW	CLAY	6.600%	WAKENDA	CARROLL	5.975%
CLARENCE	SHELBY	5.725%	IATAN	PLATTE	5.225%	OAKWOOD	CLAY	5.100%	WALDRON	PLATTE	5.225%
CLAY COUNTY	CLAY	5.100%	IBERIA	MILLER	5.225%	OAKWOOD MANOR	CLAY	5.100%	WARDSVILLE	COLE	4.725%
CLAYCOMO	CLAY	5.100%	INDEPENDENCE	CLAY	5.100%	OAKWOOD PARK	CLAY	5.100%	WARRENSBURG	JOHNSON	7.225%
CLINTON	HENRY	6.975%	INDIAN POINT (VILLAGE)	STONE	5.975%	OLD MINES	WASHINGTON	6.725%	WASHINGTON	FRANKLIN	5.725%
CLINTON COUNTY	CLINTON	5.225%	IRONDALE	WASHINGTON	6.725%	OLEAN	MILLER	5.225%	WASHINGTON COUNTY	WASHINGTON	6.725%
COFFEY	DAVISS	5.725%	JAMESON	DAVISS	5.725%	OLIVETTE	ST LOUIS	5.725%	WATSON	ATCHISON	5.975%
COLE COUNTY	COLE	4.725%	JAMESPORT	DAVISS	5.225%	OLIVETTE (T1)	ST LOUIS	5.725%	WEATHERBY LAKE	PLATTE	5.225%
COLLINS	ST CLAIR	5.100%	JEFFERSON CITY	COLE	4.725%	ORCHARD FARM	ST CHARLES	5.825%	WELDON SPRING	ST CHARLES	5.825%
CONEY ISLAND	STONE	5.975%	JOHNSON COUNTY	JOHNSON	5.725%	OREGON	HOLT	6.475%	WELDON SPRINGS HGTS	ST CHARLES	5.825%
CORDER	LAFAYETTE	5.725%	JOSEPHVILLE	ST CHARLES	5.825%	OSAGE BEACH	MILLER	5.225%	WENTZVILLE	ST CHARLES	7.825%
CORNER	HOLT	6.475%	KAISER	MILLER	5.225%	OSAGE BEND	COLE	4.725%	WEST ALTON	ST CHARLES	5.825%
COSBY	ANDREW	5.725%	KANSAS CITY	CASS	6.225%	OSAGE CITY	COLE	4.725%	WESTBORO	ATCHISON	5.975%
COTTLEVILLE	ST CHARLES	5.825%	KANSAS CITY	CLAY	7.100%	OSBORN	CLINTON	5.225%	WESTON	PLATTE	6.725%
COUNTRY CLUB VLG	ANDREW	5.725%	KANSAS CITY	JACKSON	6.225%	PARIS	MONROE	5.225%	WESTPHALIA	OSAGE	5.225%
COURTOIS	WASHINGTON	6.725%	KANSAS CITY	PLATTE	7.225%	PARKVILLE	PLATTE	5.225%	WHITEMAN	JOHNSON	5.725%
COWGILL	CALDWELL	6.725%	KEARNEY	CLAY	5.100%	PARMA	NEW MADRID	5.225%	WHITEMAN AFB	JOHNSON	5.725%
CRAIG	HOLT	6.475%	KEYTESVILLE	CHARITON	6.225%	PASADENA HILLS	ST LOUIS	4.725%	WIEN	CHARITON	6.225%
CRANE	STONE	7.475%	KIDDER	CALDWELL	6.725%	PASSAIC	BATES	5.225%	WILLARD	GREENE	6.225%
DADE COUNTY	DADE	5.975%	KIMBERLING CITY	STONE	7.975%	PATTONSBURG	DAVISS	6.725%	WILLIAMSTOWN	LEWIS	6.350%
DADEVILLE	DADE	5.975%	KING CITY	GENTRY	5.225%	PECULIAR	CASS	6.725%	WINDSOR	HENRY	4.725%
DALTON	CHARITON	6.225%	KINGSTON	CALDWELL	6.725%	PENNSBORO	DADE	5.975%	WINDSOR	PETTIS	5.225%
DARDENNE PRAIRIE	ST CHARLES	5.825%	KINGSVILLE	JOHNSON	5.725%	PERUQUE	ST CHARLES	5.825%	WINSTON	DAVISS	5.725%
DARLINGTON	GENTRY	5.225%	KIRKWOOD	ST LOUIS	5.475%	PETTIS COUNTY	PETTIS	5.225%	WOODLAND PARK	MILLER	5.225%
DAVISS COUNTY	DAVISS	5.725%	KIRKWOOD (T1)	ST LOUIS	5.475%	PHELPS CITY	ATCHISON	5.975%	WOODS HEIGHTS	RAY	5.225%
DE WITT	CARROLL										

2003 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return**. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I		Hume R-VIII	213
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	(Hermann)	197	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gasconade Co. R-II			
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III		(Owensville)	376	Iberia R-V	215
Alton R-IV	006	Cape Girardeau 63	066	(RFD, Salem)	117	Gideon 37	165	Independence 30	217
Appleton City R-II	008	Carl Junction R-I	067	DeSoto 73	114	Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII	068	Dexter R-XI	118	Gilman City R-IV	167		
(Ironton)	009	Carthage R-IX	069	Diamond R-IV	119	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Caruthersville 18	070	Dixon R-I	120	Golden City R-III	171	Jasper Co. R-V	222
Atlanta C-3	012	Cass Co. R-V	010	Doniphan R-I	121	Gorin R-III	172	Jefferson C-123	
Aurora R-VIII	013	Cassville R-IV	071	Dora R-III	122	Grain Valley R-V	173	(Nodaway Co.)	223
Ava R-I	014	Center 58		Drexel R-IV	123	Grandview C-4		Jefferson City	224
Avenue City R-IX	015	(Jackson County)	074	Dunklin R-V		(Jackson Co.)	174	Jefferson Co. R-VII	
Avilla R-XIII	016	Centerville R-I	077	(Jefferson Co.)	124	Grandview R-II		(RFD, Festus)	225
		Central R-III (Park Hills) .	480	East Buchanan Co. C-I		(Jefferson Co.)	175	Jennings	227
Bakersfield R-IV	017	Centralia R-VI	079	(Gower)	125	Green City R-I	177	Johnson Co. R-VII	571
Ballard R-II	018	Chadwick R-I	080	East Carter Co. R-II		Green Forest R-II	178	Joplin R-VIII	228
Bayless	019	Chaffee R-I	081	(Ellsinore)	126	Green Ridge R-VIII	179	Junction Hill C-12	229
Bell City R-II	020	Charleston R-I	083	East Lynne 40	127	Greene Co. R-VIII			
Bellevue R-III	022	Chilhowee R-IV	084	East Newton Co. R-VI . . .	128	(Rogersville)	277	Kansas City 33	231
Belton 124	023	Chillicothe R-II	085	East Prairie R-II	129	Greenfield R-IV	180	Kearney R-I	232
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	El Dorado Springs R-II . .	131	Greenville R-II	181	Kelso C-7	233
Bevier C-4	026	Clarksburg C-2	087	Eldon R-I	132	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Billings R-IV	029	Clarkton C-4	088	Elsberry R-II	134			Keytesville R-III	235
Bismarck R-V	030	Clayton	089	Eminence R-I	135	Hale R-I	184	King City R-I	236
Blackwater R-II	031	Clearwater R-I	090	Everton R-III	137	Halfway R-III	185	Kingston K-14	
Bloomfield R-XIV	033	Clever R-V	091	Excelsior Springs 40 . . .	138	Hamilton R-II	187	(Washington Co.)	237
Blue Eye R-V	034	Climax Springs R-IV . . .	092	Exeter R-VI	139	Hancock Place	188	Kingston 42 (Caldwell	
Blue Springs R-IV	035	Clinton	093			Hannibal 60	189	Co.)	238
Bolivar R-I	037	Clinton Co. R-III		Fair Grove R-X	140	Hardeman R-X	190	Kingsville R-I	239
Boncl R-X	038	(Plattsburg)	397	Fair Play R-II	141	Hardin-Central C-2	191	Kirbyville R-VI	240
Boone Co. R-IV		Cole Camp R-I	096	Fairfax R-III	142	Harrisburg R-VIII	192	Kirksville R-III	241
(Hallsville)	186	Cole Co. R-I		Fairview R-XI	144	Harrisonville R-IX	193	Kirkwood R-VII	242
Boonville R-I	039	(Russellville)	432	Farmington R-VII	146	Hartville R-II	194	Knob Noster R-VIII . . .	244
Bosworth R-V	040	Cole Co. R-II		Fayette R-III	147	Hayti R-II	195	Knox Co. R-I (Edina) . .	245
Bowling Green R-I	042	(RFD, Jefferson City) . .	097	Ferguson-Florissant R-II .	148	Hazelwood	196		
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136	Festus R-VI	149	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Branson R-IV	044	Columbia 93	098	Fordland R-III	151	Hermitage R-IV	198	(RFD, Lebanon)	247
Braymer C-4	046	Community R-VI	099	Forsyth R-III	152	Hickman Mills C-1	200	Laclede Co. R-I (Conway)	102
Breckenridge R-I	047	Concordia R-II	101	Fort Osage R-I (Route 2,		Hickory Co. R-I		Ladue (St. Louis Co.) . .	248
Brentwood	048	Cooper Co. R-IV		Independence)	153	(Urbana)	201	Lafayette Co. C-1	
Bronaugh R-VII	049	(Bunceton)	054	Fort Zumwalt R-II	154	Higbee R-VIII	202	(Higginsville)	249
Brookfield R-III	050	Cooter R-IV	103	Fox C-6 (Arnold)	155	High Point R-III	203	Lakeland R-III	
Brunswick R-II	052	Couch R-I	104	Francis-Howell (R-III) . .	156	Hillsboro R-III	204	(Deepwater)	251
Buchanan Co. R-IV		Cowgill R-VI	105	Franklin Co. R-II		Holcomb R-III	205	Lamar R-I	252
(DeKalb)	115	Craig R-III	106	(RFD, New Haven) . . .	157	Holden R-III	206	LaMonte R-IV	253
Bucklin R-II	053	Crane R-III	107	Fredericktown R-I	158	Holliday C-2	207	LaPlata R-II	285
Bunker R-III	055	Crawford Co. R-I		Fulton 58	159	Hollister R-V	208	Laquey R-V	254
Butler R-V	056	(Bourbon)	041			Houston R-I	209	Laredo R-VII	255
		Crawford Co. R-II (Cuba) .	108	Gainesville R-V	160	Howard Co. R-II		Lathrop R-II	257
Cabool R-IV	057	Crocker R-II	109			(Glasgow)	168	Lawson R-XIV	258

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI (Tipton)	507	Osage Co. R-III (Westphalia)	544	Santa Fe R-X (Alma)	250	Sturgeon R-V	495
Lee's Summit R-VII	261	Monroe City R-I	323	Osborn R-O	373	Sarcoxie R-II	436	Success R-VI	496
Leesville R-IX	262	Montgomery Co. R-II (Montgomery City)	324	Osceola	374	Savannah R-III	437	Sullivan C-2	497
Leeton R-X	263	Montrose R-XIV	325	Otterville R-VI	375	School of the Osage R-II	439	Summersville R-II	498
Leopold R-III	264	Morgan Co. R-I (Stover)	491	Ozark R-VI	377	Schuyler Co. R-I	440	Sunrise R-IX	499
Lesterville R-IV	265	Morgan Co. R-II (Versailles)	523	Palmyra R-I	378	Scotland Co. R-I (Memphis)	441	Swedeborg R-III	500
Lewis Co. C-1 (Ewing)	266	Mound City R-II	327	Paris R-II	379	Scott City R-I	573	Sweet Springs R-VII	501
Lexington R-V	267	Mountain Grove R-III	328	Park Hill	380	Scott Co. Central (Sikeston)	443	Taneyville R-II	502
Liberal R-II	268	Mountain View-Birch Tree R-III	329	Parkway C-2	381	Scott Co. R-IV (Benton)	442	Tarkio R-I	503
Liberty 53	269	Mt. Vernon R-V	330	Pattonsburg R-II	382	Sedalia 200	444	Thayer R-II	504
Licking R-VIII	271	Naylor R-II	331	Pattonville R-III	383	Senath Hornesville C-8	445	Thornfield R-I	505
Lincoln R-II	272	Neelyville R-IV	332	Pemiscot Co. R-III (RFD, Caruthersville)	386	Seneca R-VII	446	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Nell Holcomb R-IV	333	Pemiscot Co. Special School Dist.	576	Seymour R-II	447	Trenton R-IX	508
Linn Co. R-I (Purdin)	572	Neosho R-V	334	Perry Co. 32	387	Shawnee R-III	448	Tri-County R-VII (Jamesport)	509
Livingston Co. R-III (Chula)	275	Nevada R-V	335	Pettis Co. R-V (Hughesville)	389	Shelby Co. C-1 (Shelbyville)	449	Troy R-III	510
Lockwood R-I	276	New Bloomfield R-III	336	Pettis Co. R-XII (RFD, Sedalia)	390	Shelby Co. R-IV (Shelbina)	450	Twin Rivers R-X (Broseley)	512
Lone Jack C-6	278	New Franklin R-I	337	Phelps Co. R-III (Edgar Springs)	130	Sheldon R-VIII	451	Union R-XI (Franklin Co.)	514
Lonedell R-XIV	279	New Haven (Franklin Co.)	338	Pierce City R-VI	391	Shell Knob 78	452	Union Star R-II	515
Louisiana R-II	280	New Madrid Co. R-I	340	Pike Co. R-III (Clarksville)	392	Sherwood Cass R-VIII (Creighton)	453	University City	517
Luray 33	281	New York R-IV	341	Pilot Grove C-4	393	Sikeston R-VI	454	Valley Park	518
Lutie R-VI	282	Newtown-Harris R-III	343	Plainview R-VIII	394	Silex R-I	455	Valley R-VI (Caledonia)	519
Macks Creek R-V	283	Niangua R-V	344	Plato R-V	395	Skyline R-II	456	Van Buren R-1	520
Macon Co. R-I (Macon)	284	Nixa R-II	345	Platte Co. R-III (Platte City)	396	Slater	457	Van-Far R-I	521
Macon Co. R-IV (New Cambria)	286	Nodaway-Holt R-VII (Graham)	346	Pleasant Hill R-III	398	Smithon R-VI	458	Verona R-VII	522
Madison C-3	287	Nonresident	347	Pleasant Hope R-VI	399	Smithville R-II	459	Walnut Grove R-V	527
Malden R-I	288	Norborne R-VIII	348	Pleasant View R-VI	400	South Callaway R-II (Mokane)	460	Warren Co. R-III (Warrenton)	529
Malta Bend R-V	289	Normandy	349	Polo R-VII	401	South Harrison Co. R-II (Bethany)	461	Warrensburg R-VI	528
Manes R-V	290	North Andrew Co. R-VI (Rosendale)	350	Poplar Bluff R-I	402	South Holt Co. R-I (Oregon)	462	Washington	530
Mansfield R-IV	291	North Callaway R-I (Kingdom City)	351	Portageville	574	South Iron Co. R-I (Annapolis)	463	Warsaw R-IX	531
Maplewood-Richmond Heights	292	North Daviess R-III	220	Potosi R-III	403	South Nodaway Co. R-IV (Barnard)	464	Waynesville R-VI	532
Marceline R-V	293	North Harrison R-III (Eagleville)	353	Prairie Home R-V	404	South Pemiscot Co. R-V (Steele)	465	Weaubleau R-III	533
Maries Co. R-I (Vienna)	524	North Kansas City 74	354	Princeton R-V	405	Southern Boone Co. R-I	466	Webb City R-VII	534
Maries Co. R-II (Belle)	021	North Mercer Co. R-III (Mercer)	355	Pulaski Co. R-IV (Richland)	420	Southern Reynolds Co. R-II	467	Webster Groves	535
Marion C. Early R-V (Morrisville)	294	North Nodaway Co. R-VI (Hopkins)	356	Purdy R-II	406	Southland C-9 (Cardwell)	468	Wellington-Napoleon R-IX	536
Marion Co. R-II	295	North Pemiscot Co. R-I (Wardell)	357	Putnam Co R-1	516	Southwest Livingston Co. R-I	469	Wellston	537
Marionville R-IX	296	North Platte Co. R-I (Dearborn)	358	Puxico R-VIII	407	Southwest R-V (Barry Co.)	470	Wellsville-Middletown R-I	538
Mark Twain R-VIII	297	North St. Francois Co. R-I (Bonne Terre)	352	Ralls Co. R-II (Center)	408	Sparta R-III	471	Wentzville R-IV	539
Marquand-Zion R-VI	298	North Wood R-IV	359	Raymondville R-VII	410	Special School District of St. Louis Co.	577	West Nodaway Co. R-I (Burlington Junction)	540
Marshall	299	Northeast Nodaway Co. R-V (Ravenwood)	360	Raymore-Peculiar R-II	411	Spickard R-II	472	West Plains R-VII	541
Marshfield R-I	300	Northeast Randolph Co. R-IV (Cairo)	361	Raytown C-2	412	Spokane R-VII	473	West Platte Co. R-II (Weston)	542
Maryville R-II	302	Northeast Vernon Co. R-I (Walker)	526	Reeds Spring R-IV	413	Spring Bluff R-XV	474	West St. Francois Co. R-IV (Leadwood)	570
Maysville R-I	303	Northwest R-I (High Ridge)	362	Renick R-V	414	Springfield R-XII	475	Westran R-I	545
McDonald Co. R-I (Anderson)	304	Northwestern R-I (Mendon)	363	Republic R-III (Republic)	415	St. Charles Co. R-V (Orchard Farm)	477	Westview C-6	546
Meadow Heights R-II	305	Norwood R-I	364	Revere C-3	416	St. Charles R-VI	476	Wheatland R-II	547
Meadville R-IV	306	Oak Grove R-VI	366	Rich Hill R-IV	417	St. Clair R-XIII	478	Wheaton R-III	548
Mehlville R-IX	307	Oak Hill R-I	367	Richards R-V	418	St. Elizabeth R-IV	479	Willard R-II	550
Meramec Valley R-III	308	Oak Ridge R-VI	368	Richland R-I (Stoddard Co.)	419	St. James R-I	481	Willow Springs R-IV	551
Mexico 59	310	Odessa R-VII	369	Richmond R-XVI	421	St. Joseph	482	Windsor C-1 (Jefferson Co.)	552
Miami R-I (Bates Co.)	311	Oran R-III	370	Richmore-Peculiar R-II	422	St. Louis City	483	Winfield R-IV	554
Miami R-I (Saline Co.)	312	Oreanville R-IV	371	Ridgeway R-V	423	Stanberry R-II	484	Winona R-III	555
Mid-Buchanan Co. R-V (Faucett)	313	Oregon-Howell R-III	246	Ripley Co. R-III (Gateway)	164	Ste. Genevieve Co. R-II	485	Winston R-VI	556
Middle Grove C-1	314	Orrick R-XI	372	Ripley Co. R-IV (RFD, Doniphan)	424	Stet R-XV	487	Woodland R-IV	557
Midway R-I	316	Osage Co. R-I (Chamais)	082	Risco R-II	425	Stewartsville C-2	488	Worth Co. R-III	558
Milan C-2	317	Osage Co. R-II (Linn)	274	Ritenour	426	Stockton R-I	489	Wright City R-II	559
Milner R-II	318			Riverview Gardens	427	Stoutland R-II	490	Wyaconda C-1	560
Miller Co. R-III (Tuscumbia)	511			Rock Port R-II	428	Strafford R-VI	492	Zalma R-V	561
Mirabile C-1	319			Rockwood R-VI	429	Strain-Japan R-XVI	575		
Missouri City 56	320			Rolla 31	430	Strasburg C-3	494		
Moberly	321			Roscoe C-I	431				
Monett R-I	322			Salem R-80	434				
Moniteau Co. C-1 (Jamestown)	221			Salisbury R-IV	435				
Moniteau Co. R-I (California)	060								
Moniteau Co. R-V (Latham)	256								

WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 34 is more than \$139,500 (\$69,750 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040C, Itemized Deductions, Line 10.	8	00

Diagram 1: Form W-2

a Control number		2222		Void <input type="checkbox"/>		For Official Use Only OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
				9 Advance EIC payment		10 Dependent care benefits	
d Employee's social security number				11 Nonqualified plans		12a See instructions for box 12	
e Employee's first name and initial Last name				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b \$	
				14 Other		12c \$	
						12d \$	
f Employee's address and ZIP code				15 State Employer's state ID number		16 State wages, tips, etc.	
				17 State income tax		18 Local wages, tips, etc.	
				19 Local income tax		20 Locality name	

W-2 Wage and Tax Statement (99) **2003**
 Form **W-2** **Copy A For Social Security Administration**—Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.
 Department of the Treasury—Internal Revenue Service
 For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.
 Cat. No. 10134D

Missouri Taxes Withheld

Earnings Tax

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405(c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32

and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

St. Louis

3256 Laclede Station Rd.,
Suite 101
Maplewood, Missouri
Income Tax: (314) 877-0178
Business Tax: (314) 877-0177

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Refund Inquiry Line

(800) 877-6881

(573) 751-5337

(573) 751-3505

Electronic Filing Information

Forms-by-Fax

(573) 751-3930

(573) 751-4800

Download forms or check the status of your refund from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

STATE OF MISSOURI INCOME AND OPERATING OUTLAYS FISCAL YEAR 2004

During the current operating budget year, the state of Missouri's budget less refunds is \$17,892,508,310.

Income —

Where it will come from . . .

General Revenue . . . \$6,748,428,759

Federal Funds \$6,274,124,285

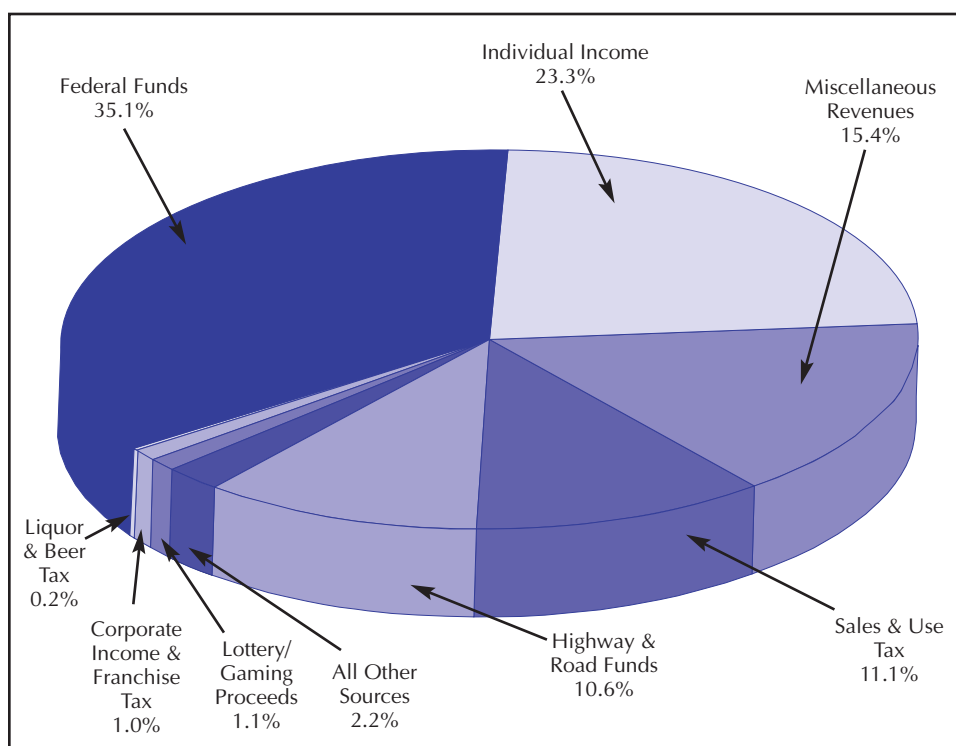
Other Funds \$4,869,955,266

Total Fiscal Year 2004

State of Missouri

Budget \$17,892,508,310

Federal Funds	35.1%
Individual Income	23.3%
Miscellaneous Revenues	15.4%
Sales & Use Tax	11.1%
Highway & Road Funds	10.6%
All Other Sources	2.2%
Lottery/Gaming Proceeds	1.1%
Corporate Income Tax and Corporate Franchise Tax	1.0%
Liquor & Beer Tax	0.2%



According to *Governing Magazine Source Book 2003*,
Missouri ranks 44th in state taxes as a percent of personal income.